

HB 94 Special Fuel Tax Amendments

Utah Code 59-13-303, 59-13-305 **Effective Date January 1, 2003**

This bill eliminates the requirement that a special fuel user file a special fuel return if Utah special fuel tax had been paid on all of the special fuel used. It authorizes the Tax Commission to require an annual certification indicating that all of the user's fuel was tax paid and whether the user had bulk storage facilities. It requires the user to maintain evidence of all fuel purchases and clarifies that only qualified vehicles are required to carry a special fuel permit.